

Administrator in accordance with the regulations under this section.

(2) *Collection, credit, or refund.* Any tax or deficiency in tax determined pursuant to a closing agreement shall be assessed and collected, and any overpayment determined pursuant thereto shall be credited or refunded, in accordance with the applicable provisions of law.

(26 U.S.C. 7121)

[T.D. ATF-301, 55 FR 47655, Nov. 14, 1990]

#### § 70.486 Managerial review.

If at any step in the collection process a taxpayer does not agree with a TTB employee under the authority of the appropriate TTB officer, the taxpayer has the right to discuss the matter with the employee's immediate supervisor. The TTB employee will give the taxpayer the name and telephone number of the person to be contacted.

[T.D. ATF-301, 55 FR 47655, Nov. 14, 1990, as amended by T.D. TTB-91, 76 FR 5482, Feb. 1, 2011]

### Subpart F—Application of Section 6423, Internal Revenue Code of 1954, as Amended, to Refund or Credit of Tax on Distilled Spirits, Wines, and Beer

SOURCE: T.D. ATF-376, 61 FR 31031, June 19, 1996, unless otherwise noted.

#### GENERAL

#### § 70.501 Meaning of terms.

When used in this subpart, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meaning ascribed in this section.

*Article.* The commodity in respect to which the amount claimed was paid or collected as a tax.

*Claimant.* Any person who files a claim for a refund or credit of tax under this subpart.

*District director of customs.* The district director of customs at a head-quarters port of the district (except the district of New York, N.Y.); the area directors of customs in the district of New York, N.Y.; and the port director

at a port not designated as a head-quarters port.

*I.R.C.* Internal Revenue Code of 1986, as amended.

*Owner.* A person who, by reason of a proprietary interest in the article, furnished the amount claimed to the claimant for the purpose of paying the tax.

*Person.* An individual, a trust, estate, partnership, association, company, or corporation.

*Tax.* Any tax imposed by 26 U.S.C. 5001-5066, or by any corresponding provision of prior internal revenue laws, and in the case of any commodity of a kind subject to a tax under any such sections, any tax equal to any such tax, any additional tax, or any floor stocks tax. The term includes an extraction denominated a "tax", and any penalty, addition to tax, additional amount, or interest applicable to any such tax.

#### § 70.502 Applicability to certain credits or refunds.

The provisions of this subpart apply only where the credit or refund is claimed on the grounds that an amount of tax was assessed or collected erroneously, illegally, without authority, or in any manner wrongfully, or on the grounds that such amount was excessive. This subpart does not apply to:

- (a) Any claim for drawback,
- (b) Any claim made in accordance with any law expressly providing for credit or refund where an article is withdrawn from the market, returned to bond, or lost or destroyed, and
- (c) Any claim based solely on errors in computation of the quantity of an article subject to tax or on mathematical errors in computation of the amount of the tax due, or to any claim in respect of tax collected or paid on an article seized and forfeited, or destroyed, as contraband.

#### § 70.503 Ultimate burden.

For the purposes of this subpart, the claimant, or owner, shall be treated as having borne the ultimate burden of an amount of tax only if:

- (a) The claimant or owner has not, directly or indirectly, been relieved of such burden or shifted such burden to any other person,